PROMODER FORTEN

NOTICE OF INTENTION TO SOLICIT

To Appeal or Solicit for Charitable Purposes in the UNINCORPORATED Areas of the COUNTY OF LOS ANGELES

22016 AUG 25 AM 7: 27

The transfer of the

BUSINESS LICENSE COMMISSION

374 Kenneth Hahn Hall of Administration 500 West Temple Street, Los Angeles CA 90012 Telephone: (213) 974-7691

ALL QUESTIONS MUST BE ANSWERED, PLEASE TYPE OR PRINT.

thins Angeles County Code. Volume 3. The 7. Chapter 7-24 requires that this first on the free uses used at least 30 days and to to entingeres country upper volume 3. Title 7. Unapter 7-24 requires that this election of the title of the delivers of the following scholars of redvertisement for your fund-raising aptivity. No advertisement or substitution may begin until this office has send at the control of the formation may be written where appropriate unit is form. Additional information may be added an answering the guestions on this form.)

1. Most Holy Church of Col Cf	
1. Most Holy Church of God in Christ Jesus When organized: 1997	
2. 12121 Leland Cup While Co. Incorporated:	
2. 12121 Leland Que. Whittier Ca. 90605 Incorporated: Yes No (Address: Street, City and Zip Code) 3. FMM 8 4660 1	
District NVE DORY Z District District (Daywing telephone)	
(Name of Person in Charge of Appeal - Address and Zip Code) (Name of Person in Charge of Appeal - Address and Zip Code) (Daytime Telephone)	7
4. TO CONDUCT OF COM	
(C-nial Address)	
disciplination in indicate General Appeal or for a specific current	
"" " " " " " " " " " " " " " " " " " "	
Ca and event provide exact dates)	
6. Solicitation/Advertisement starts Wan ISSUED ; ends 19ear Officer 1580rd (Specific date, or when issued) (last day of specified event)	
(Specific date, or when issued) (I ast day of specified event)	
. SPECIFIC Purpose of this Solicitation: Nomanitalyan MISSION, Bible Studie CONFIRMS her	eard
8. ANTICIPATED Gross Goal (Secure deducting expenses): \$ 34,000.00 s (STATE) (NATIONAL)	req
(LOCAL) (STATE) (NATIONAL)	
9. If this solicitation or activity is conducted on behalf of another organization, give its name and address	
and a stopy of a letter of authorization from organization(s). Abus not apply	
10. Solicitation/Advertisement to be made by means of (indicate by checking below): () Volunteer Solicitors () Box Office Sales () Posters () Bulletine	
() Volunteer Solicitors () Box Office Sales () Posters () Bulletins () Paid Solicitors () Telephone () Newspapers	
() Personal Approach () Radio/Television () Mail	
Other methods (specify): //ofun+ara	
11. Admission: \$ deprot applications with the No. Printed //A	
Numbered HA	
PER COUPLE! Selfing prices: (Ads, cookies, ctc.) dels not apply Cost of Camival Tickets: dus not apply	
Selling prices: (Ads, cookles, ctc.) Les unt apply Cost of Camival Tickets: Los not apply Games: Lies unt apply Rides: Los unt apply	
76N617N2B PS 4-88	

12. Itemized list of ANTICIPATED expenses to be in	curred in conducting this solicitation	n <u>only:</u>
Salaries	Printing Advertisement 8	000
Solicitors		50.00
Managers	Prizes	<u> </u>
Promoters	Cost of Merchandise	
Other Misson day: donation dovoid 2,400.	Refreshments/Meals ia	200,00
Rents (25) 900.00 Music 600.00	Miscellaneous: Food, +	01, 1nk
Music 606.00	(Specify) $\int 2c$	0.00
Telephone 140.00	ANTICIPATED TOTAL \$_65	70:00
NOTE, PLEASE BREAK ALL PERCENTAGES DO	DWA TO THE NEAREST TENTH.	
13. a 27.4 ½ Percent (anticipated) of gross of	ontributions for expenses	
(divide gross goalItem No. 8-	into expensesItem No. 12,)	
b / & Percent (anticipated) of gross	contributions to be used as specifi	ed in application
(subtract percent for expenses	13. a from 100%)	
c. Percent of the proceeds to be us	ed outside of Los Angeles County a	and specify where
b	SSONAVO, thanks giving, donation o	abracid
 I the signer of this Notice of Intention, attach here a. Articles of Incorporation and/or Bylaws of this 	ero copies of the following as require	ed:
b. Names, Titles and Terms of Offices for two Of	ficers of this organization	rporated)
c. Current Financial Statement (treasurer's repoi	t audit etc)	
d. A statement of any and all agreements or und	r, addir, etc.) Arstandings made or had with only	agant actinitar
promoter or manager of this solicitation, or a co	one of such agreement or understa	agent, solicitor,
writing.	opy or such agreement or understa	arang, a icis m
e. Tax exemption certificate. State & Federal		
Otoms a bic and a shove grast be submitted. If item	is a or dula not samply to your aroup, incli	cate hone"
I have read and understand the provisions of Los Angeles C authorizing any person to solicit, I will require the solicitor to	ounty Code, volume 3, Title 7, Chapter 7 read Sections 7-24-010 to 7-24-400 of s	7-24 and before aid Ordinance.
Within 30 days after the completion of the solicitation, I will	Submit the Report of Results of Activity	iorm to the
Business License Commission, indicating all receipts and ex	penditures of this appeal/activity.	orm to the
	RGANIZATION MUST SIGN.	
"I declare under penalty of perjury under the	e laws of the County of Los Angeles a	and the
State of California that the fo	regoing is true and correct."	e i
Emmanual Lopez CFO	LAX TO L	8/23/2016
(Print Name: First, Last) (Title)	(Signature)	(Date)
12121 Loland ave Whittier	C. and	a comment
(Address: Street, City and Zip Code)	Ca. 70003 61.	7-715-0677
1 ,	(Da	aytime Telephone)
ehm -	lopaz@gahos-Com	
(E-mail Addr	ess)	
NON CORD IANGE BRITE OF HOLD ATTOMOST AT		
NON-COMPLIANCE WITH, OR VIOLATION OF, LOS	ANGELES COUNTY CODE, VOL	JME 3, TITLE 7,
CHAPTER 7-24, IS A MISDEMEANOR PUNISHABLE	EBY A FINE OR IMPRISONMENT	- OR BOTH.
IMPORTANT REMINDER: A current list of officers and a	current financial statement or audit mu	et he cont at least
Once an idany to keep your me	Updated. Other documents are not nec	St De Sent at least
have new or additional inform	ation, or amendments.	- coacy armeda they
Please give the name and telephone number of a person that INTENTION" application	We may contact for questions"	the MIATIAN AT
INTENTION" application.		me NOTICE OF
Name: EMMANUEL LOXEZ Telephone No.	619-955-0677	
Telephone No.	W1 13 00 11	



1903821

SECRETARY OF STATE

CORPORATION DIVISION

I, *BILL JONES*, Secretary of State of the State of California, hereby certify:

That the annexed transcript has been compared with the corporate record on file in this office, of which it purports to be a copy, and that same is full, true and correct.

IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this

SEP 09 1996



Secretary of State



State of California Secretary of State

N

FILED

FF05097

In the office of the Secretary of State of the State of California

AUG-02 2016

Statement of Information

(Domestic Nonprofit, Credit Union and General Cooperative Corporations)

Filing Fee: \$20.00. If this is an amendment, see instructions. IMPORTANT – READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

1. CORPORATE NAME

MOST HOLY CHURCH OF GOD IN CHRIST JESUS

2. CALIFORNIA CORPORATE NUMBER	
C1903821	This Space for Filing Use Only
Complete Principal Office Address (Do not abbreviate the name of the city. Item 3 cannot be	a P.O. Box.)
3. STREET ADDRESS OF PRINCIPAL OFFICE IN CALIFORNIA, IF ANY CITY	STATE ZIP CODE
4. MAILING ADDRESS OF THE CORPORATION CITY	And
EMMANUEL C. LOPEZ 12121 LELAND AVE., WHITTIER, CA 90605	STATE ZIP CODE
2. INVINTAGE 6: EST EZ 12121 ELLAND AVE., WAITTIER, CA 90605	
Names and Complete Addresses of the Following Officers (The corporation must list to officer may be added; however, the preprinted titles on this form must not be altered.)	hone three effects. A second three effects
officer may be added; however, the preprinted titles on this form must not be altered.)	nese thee officers. A comparable title for the specific
5. CHIEF EXECUTIVE OFFICER/ ADDRESS CITY	STATE ZIP CODE
ISAGANI N CAPISTRANO 688 RAXA BAGO ST. TONDO, MANILA, 1012 PHILIPPINI	
6. SECRETARY ADDRESS CITY	
MARISSA S SALEM 658 N. DILLON ST., LOS ANGELES, CA 90026	STATE ZIP CODE
7. CHIEF FINANCIAL OFFICER/ ADDRESS CITY	STATE ZIP CODE
EMMANUEL C LOPEZ 12121 LELAND AVE., WHITTIER, CA 90605	STATE ZIP CODE
Agent for Service of Process If the agent is an individual, the agent must reside in California address, a P.O. Box address is not acceptable. If the agent is protect content is the agent in a protect content in the agent is an individual.	and from 0 must be severally at the O. M.
	st have on file with the California Secretary of State a
certificate pursuant to California Corporations Code section 1505 and Item 9 must be left blank. 8. NAME OF AGENT FOR SERVICE OF PROCESS	,
EMMANUEL C LOPEZ	
9. STREET ADDRESS OF AGENT FOR SERVICE OF PROCESS IN CALIFORNIA, IF AN INDIVIDUAL CITY	
12121 LELAND AVE., WHITTIER, CA 90605	STATE ZIP CODE
Common Interest Developments	
Check here if the corporation is an association formed to manage a common interest de Development Act, (California Civil Code section 4000, et seq.) or under the Commercial (California Civil Code section 6500, et seq.). The commercial control of the Commercial California Civil Code section 6500, et seq.). The commercial control of the Commercial California Civil Code section 6500, et seq.).	evelopment under the Davis-Stirling Common Interest
Tamonia ovi odd scodoli oddo, ci scu i tile (a)ili(ia)ilili milci nie a sistement hy Comm	ion informat David
. Please see instructions on the	e reverse side of this form.
11. THE INFORMATION CONTAINED HEREIN IS TRUE AND CORRECT.	
08/02/2016 EMMANUEL C LOPEZ CFO	
DATE TYPE/OPINITAMANE OF PERSONAL CONTRACTOR	
DATE TYPE/PRINT NAME OF PERSON COMPLETING FORM TITLE SI-100 (REV 01/2016)	SIGNATURE
Commenter	APPROVED BY SECRETARY OF STATE

Treasurer's Report

### BANKALAN P. 1 1 1 1 1 1 1 1 1																							
Part		S		Arthu		Area			M	Crabile						M		Laine	3	1/2			
The proposed of the control of the			F		THM	DP /Hali	aga at bilan	(0)		NO.	14.A	Name and Address of the Owner, where	APPROXIMENTAL PROPERTY.	KADI		181	11	T-A		-			1
Extract Control Cont			- Z 0		2nd	3rd	4th 5	IT	n. w	2nd 3rd 4ri	St. TL	Ŧ	-	376	48	1	7 N	3rd 4rt	E	0. 0	_ დ <u>პ</u>	1	PNP
Reference Control Co	Rephael	Emmanuel Logez	1	10	2	7 1	10/2	3 Op	93	F	2/	0	0	-	10	3-6	+	-	Taliaga,	0	1		2 C
Self-State Sel	Noe	OJ.		1012	0/	1	1 10		-	10/	11	10/				1					1		29 0
Windshift and Windshift																H					1	1	65
Sint light Sin	-	Nympha Jane Lope 1113	7	2012	2105		210	-		10	6	100		35		-	1	130	20	1.	1		
Find both United	Febs	Feby Lopez		1013		101	110		09		1/4					H					1		1
High signs Hig				1103	120 F		120	1	00		7/	1/0/									1.		9
State Serior Stat										П							-			The second second second	4		25
Section Seeds Section Seeds Section Seeds Section Seeds Section Seeds Seed		長			10	-	0/7	0	1.3016	10				100		200					5		2 P2
March states Marc	9 Hizki	Edwin Seville		2	N		5	0	-	91		B									V		P2
Servicing and services Servic	_											_											P3
	Chelai	Cheryl Infquez 1921							1														P 23
March Barrier Barrie		Marife Santos	1	1		-	-			- Annual Control			-	-								24	ø
Author A		Marylin Finaz		9	7	1	0			The second second				-							L.		1 1/6
Service Serv		Hossana Lapez		- Contact		-			-)ML	9
Jan David San Jan Jan Jan Jan Jan Jan Jan Jan Jan J	5 Etam	88		1			Hilly an owner owner or	-0	2		3	-									4	-	
Palin Ev. 1 1 1 1 1 1 1 1 1 1	5 Jahn				- 3	1	1/2	101	S FO		l jo		/35			5. 15.			_		4		1
Settle Free	Eunice	٦		7	10	4	1	101	3 (00		2.2					71 5	-				-		1
Percons Fundamental March Covered Covere	J. Jehiel		-	1		0000	T	V	5		2			134	9	34 5					5875		Pi
A control business A contr	Zon		-		1	4	1		200		2			-		5				4	5741	-	0
Albath Busniving Albath Busn	D Sulamita	Jane Laxemena Nati		7					39		7.0		1								2		P3
All Brights	1 Jasuah	Josuah Buenavide Kill		-									1										E d 2
Jubi Barigis William	2 Алв	Ana Marie Advincu KIR		- Annual		1		-	-	-		-											2 P3
Manis Arufina Missis Mis	3 Abimael	T		- Allerton particularies		1			-					-									3 P3
Angeles Mills Mi	4 Адаре	-		-		1								-		-							3 F2
CL-2248677 CEC-2-	1			-	-	1			1	+			1	months and an artist of the section									3 P3
CLIANGEN CONTRACT		_[Andrew Comments of the Comment		-	The state of the s	Ŧ	-				The same of the sa	unimmental sections					-				
TOTAL TO	67.200	7		1		1	130		V		3	-		manustrum turnelinians							3		-3
TOTAL ESTIGN CORE SA PANGANGALAGA COR	A URA	100		7	7	150	7							-		_				-			
TOTAL TO	SHIME	H (conday)	-	0																			
TOTAL TO	11111	#				1	0		-							-							
TOTAL SENTING 15 17 17 17 17 17 17 17								1				f				-							L
KAPULUNGAN G P1 P2 P3 A TMO TRM CHECK UP POINTS P1 Checked by: Checked by: Rocel Checked by: Checked by: Rocel Checked by: Checked by: Checked by: Checked by: Checked by: Checked by: Rocel Checked by: Checked	Transmission desirables on the	OTAL		18 (AS)	115	8	2	NO.	74	14/10		200	108 01		16	24		20	30				
KAPULUNGAN Q P1 P2 P3 A TWO TRM CHECK UP POINTS Prepared by: Checked by: C			-	And the latest department of the latest named to the latest named	and the second second second second	- 1		1	10/04	12/120/	(5)	1			_					A.A.A.A.I.J. Communication and the Communica			
MAHANAM	SUMMARY	KAPULUNGAN			P3	TWO	TRM	0	HECK U	POINTS						AND DESCRIPTION OF THE PARTY OF			The supplementary of the suppl	THE CONTRACTOR OF THE PARTY OF			
DIAKCNO		MAHANAIM				_	_	JOHN THE	M CA P	PZ P3 A		à	spared b			Name of the state	Checke	od by:		Recei	ved by:	ind hermanistick and gradien	_
100 DIAKONESA 2 2 2		DIAKONO			,		2	GAWAP															
HANDER STATE	G = 86-100	DIAKONESA	-	C		-	*	P.4	6	+				-	17								
KAD KAD KAD KAD KAD KAD KAD KAD	PSH 70-84	NACIFEE OF TABLE	1	-	90	+	ta	2 60	7	+				1111	10	1	1						
KAANB 2, 1 % C 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0 0 0 0 0	ZWW	1	-	-	+	7,	AAM	30	+	-			X	1								_
KAANB & COO ON THIS SHOPE TOTAL	AAM	KAC		1	-	╀	T	TAKO	130	-	I			KKI FRIA S	FCRETAR	>	EKKE	AG AS GOC	MGANGALA	-	ELLIC ECIA MIN	10700	
FOTAL OF STATE	TWO	KAANIB	-	F	1	-	I		510				_	-	200000				in Control		HILL PROPERTY.	13 3	
		TOTAL	-	6	1	6	4.6	-	-				or sent distinguishment	-		-	-			-	-	-	_

Attendance Legend: 0- Online 1- Telephone 13 - Ibang Sakop 10- Kalahi 1- Live

K.A 3655 DIMHA 330 THOMMA 330 MANAMA 309 MANAMA 300 MAN

In reply refer to 755:G :GV

January 28, 1999

MOST HOLY CHURCH OF GOD IN CHRIST JESUS 502 ANITA STREET #21 CHULA VISTA CA 91911

Purpose RELIGIOUS Code Section 23701d :

Form of Organization : Corporation Accounting Period Ending: December 31 Organization Number :

1903821

You are exempt from state franchise or income tax under the section of the Revenue and Taxation Code indicated above.

This decision is based on information you submitted and assumes that your present operations continue unchanged or conform to those proposed in your application. Any change in operation, character, or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address must also be reported.

In the event of a change in relevant statutory, administrative, judicial case law, a change in federal interpretation of federal law in cases where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your application upon which this opinion is based, this opinion may no longer be applicable. It is your responsibility to be aware of these changes should they occur. This paragraph constitues written advice, other than a chief counsel ruling, within the meaning of Revenue and Taxation Code Section 21012(a)(2).

You may be required to file Form 199 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. Please see annual instructions with forms for requirements.

January 28, 1999 MOST HOLY CHURCH OF GOD IN CHRIST JESUS ENTITY ID: 1903821 Page 2

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

Please note that an exemption from federal income or other taxes and other state taxes requires separate applications.

G VAGHEFI EXEMPT ORGANIZATION SECTION PROCESSING SERVICES BUREAU Telephone (916) 845-4204

EO :

CC : TANYA HAUGE

DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: OCT 15 2006

MOST HOLY CHURCH OF GOD IN CHRIST JESUS C/O TANYA HAUGE 502 ANITA ST STE 21 CHULA VISTA, CA 91911 Employer Identification Number: 20-3815152
DLN: 17053018099016
Contact Person: DONNA ELLIOT-MOORE ID# 50304
Contact Telephone Number: (877) 829-5500

Accounting Period Ending:
DECEMBER 31
Public Charity Status:
170(b)(1)(A)(i)
Form 990 Required:
NO
Effective Date of Exemption:
SEPTEMBER 9, 1996
Contribution Deductibility:
YES

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Lois G. Lerner

Director, Exempt Organizations

Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

Letter 947 (DO/CG)

INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTION 501(c)(3)

WHERE TO GET FORMS AND HELP

Forms and instructions may be obtained by calling toll free 1-800-829-3676, through the Internet Web Site at www.irs.gov, and also at local tax assistance centers.

Additional information about any topic discussed below may be obtained through our customer service function by calling toll free 1-877-829-5500.

NOTIFY US ON THESE MATTERS

If you change your name, address, purposes, operations or sources of financial support, please inform our TE/GE EO Determinations Office at the following address: Internal Revenue Service, P.O. Box 2508, Cincinnati, Ohio 45201. If you amend your organizational document or by-laws, or dissolve, provide the EO Determinations Office with a copy of the amended documents. Please use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

FILING REQUIREMENTS

In your exemption letter we indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. Form 990 (or Form 990-EZ) is filed with the Ogden Submission Processing Center, Ogden UT 84201-0027.

You are required to file a Form 990 only if your gross receipts are normally more than \$25,000.

If your gross receipts are normally between \$25,000 and \$100,000, and your total assets are less than \$250,000, you may file Form 990-EZ. If your gross receipts are over \$100,000, or your total assets are over \$250,000, you must file the complete Form 990. The Form 990 instructions show how to compute your "normal" receipts.

Form 990 Schedule A is required for both Form 990 and Form 990-EZ.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. There are penalties for failing to timely file a complete return. For additional information on penalties, see Form 990 instructions or call our toll free number.

If your receipts are below \$25,000, and we send you a Form 990 Package, follow the instructions in the package on how to complete the limited return to advise us that you are not required to file.

If your exemption letter states that you are not required to file Form 990, you are exempt from these requirements.

donated property.

This written statement must be provided at the time of the contribution. There is no prescribed format for the written statement. Letters, postcards and electronic (e-mail) or computer-generated forms are acceptable.

The donor is responsible for the valuation of donated property. However, your written statement must provide a sufficient description to support the donor's contribution. For additional information regarding donor substantiation, see Publication 1771, Charitable Contributions - Substantiation and Disclosure Requirements. For information about the valuation of donated property, see Publication 561, Determining the Value of Donated Property.

CONTRIBUTIONS OF MORE THAN \$75 AND CHARITY PROVIDES GOODS OR SERVICES

You must provide a written disclosure statement to donors who receive goods or services from you in exchange for contributions in excess of \$75.

Contribution deductions are allowable to donors only to the extent their contributions exceed the value of the goods or services received in exchange. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as fully deductible contributions, depending on the circumstances. If your organization conducts fundraising events such as benefit dinners, shows, membership drives, etc., where something of value is received, you are required to provide a written statement informing donors of the fair market value of the specific items or services you provided in exchange for contributions of more than \$75.

You should provide the written disclosure statement in advance of any event, determine the fair market value of any benefit received, determine the amount of the contribution that is deductible, and state this information in your fundraising materials such as solicitations, tickets, and receipts. The amount of the contribution that is deductible is limited to the excess of any money (and the value of any property other than money) contributed by the donor less the value of goods or services provided by the charity. Your disclosure statement should be made, no later than, at the time payment is received. Subject to certain exceptions, your disclosure responsibility applies to any fundraising circumstances where each complete payment, including the contribution portion, exceeds \$75. For additional information, see Publication 1771 and Publication 526, Charitable Contributions.

EXCESS BENEFIT TRANSACTIONS

Excess benefit transactions are governed by section 4958 of the Code. Excess benefit transactions involve situations where a section 501(c)(3) organization provides an unreasonable benefit to a person who is in a position to exercise substantial influence over the organization's affairs. If you believe there may be an excess benefit transaction involving your organization, you should report the transaction on Form 990 or 990-EZ. Additional information can be found in the instructions for Form 990 and Form 990-EZ, or you may call our

UNRELATED BUSINESS INCOME TAX RETURN

If you receive more than \$1,000 annually in gross receipts from a regular trade or business you may be subject to Unrelated Business Income Tax and required to file Form 990-T, Exempt Organization Business Income Tax Return. There are several exceptions to this tax.

- 1. Income you receive from the performance of your exempt activity is not unrelated business income.
- 2. Income from fundraisers conducted by volunteer workers, or where donated merchandise is sold, is not unrelated business income.
- 3. Income from routine investments such as certificates of deposit, savings accounts, or stock dividends is usually not unrelated business income.

There are special rules for income derived from real estate or other investments purchased with borrowed funds. This income is called "debt financed" income. For additional information regarding unrelated business income tax see Publication 598, Tax on Unrelated Business Income of Exempt Organizations, or call our toll free number shown above.

PUBLIC INSPECTION OF APPLICATION AND INFORMATION RETURN

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return, or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

FUNDRAISING

Contributions to you are deductible only to the extent that they are gifts and no consideration is received in return. Depending on the circumstances, ticket purchases and similar payments in conjunction with fundraising events may not qualify as fully deductible contributions.

CONTRIBUTIONS OF \$250 OR MORE

Donors must have written substantiation from the charity for any charitable contribution of \$250 or more. Although it is the donor's responsibility to obtain written substantiation from the charity, you can assist donors by providing a written statement listing any cash contribution or describing any

toll free number to obtain additional information on how to correct and report this transaction.

EMPLOYMENT TAXES

If you have employees, you are subject to income tax withholding and the social security taxes imposed under the Federal Insurance Contribution Act (FICA). You are required to withhold Federal income tax from your employee's wages and you are required to pay FICA on each employee who is paid more than \$100 in wages during a calendar year. To know how much income tax to withhold, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee. Organizations described in section 501(c)(3) of the Code are not required to pay Federal Unemployment Tax (FUTA).

Employment taxes are reported on Form 941, Employer's Quarterly Federal Tax Return. The requirements for withholding, depositing, reporting and paying employment taxes are explained in Circular E, Employer's Tax Guide, (Publication 15), and Employer's Supplemental Tax Guide, (Publication 15-A). These publications explain your tax responsibilities as an employer.

CHURCHES

Churches may employ both ministers and church workers. Employees of churches or church-controlled organizations are subject to income tax withholding, but may be exempt from FICA taxes. Churches are not required to pay FUTA tax. In addition, although ministers are generally common law employees, they are not treated as employees for employment tax purposes. These special employment tax rules for members of the clergy and religious workers are explained in Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers. Churches should also consult Publications 15 and 15-A. Publication 1828, Tax Guide for Churches and Religious Organizations, also discusses the various benefits and responsibilities of these organizations under Federal tax law.

PUBLIC CHARITY STATUS

Every organization that qualifies for tax-exemption as an organization described in section 501(c)(3) is a private foundation unless it falls into one of the categories specifically excluded from the definition of that term [referred to in section 509(a)(1), (2), (3), or (4)]. In effect, the definition divides these organizations into two classes, namely private foundations and public charities.

Public charities are generally those that either have broad public support or actively function in a supporting relationship to those organizations.

Public charities enjoy several advantages over private foundations. There are certain excise taxes that apply to private foundations but not to public charities. A private foundation must also annually file Form 990-PF, Return of Private Foundation, even if it had no revenue or expenses.

Letter 947 (DO/CG)

The Code section under which you are classified as a public charity is shown in the heading of your exemption letter. This determination is based on the information you provided and the request you made on your Form 1023 application. Please refer to Publication 557 for additional information about public charity status.

GRANTS TO INDIVIDUALS

The following information is provided for organizations that make grants to individuals. If you begin an individual grant program that was not described in your exemption application, please inform us about the program.

Funds you distribute to an individual as a grant must be made on a true charitable basis in furtherance of the purposes for which you are organized. Therefore, you should keep adequate records and case histories that demonstrate that grants to individuals serve your charitable purposes. For example, you should be in a position to substantiate the basis for grants awarded to individuals to relieve poverty or under a scholarship or education loan program. Case histories regarding grants to individuals should show names, addresses, purposes of grants, manner of selection, and relationship (if any) to members, officers, trustees, or donors of funds to you.

For more information on the exclusion of scholarships from income by an individual recipient, see Publication 520, Scholarships and Fellowships.